--- 10 “Small” Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 200% scale ---

The Budget of 1914 increased the excise duty on *small cigarettes* from $ 2.40 to $ 3.00 per thousand. Since the Imperial cancellation colour switches from ***red*** to ***black*** ink by October 1914, I would presume that the switch to black ink cancellation indicated those stamps purchased under the higher 1914 excise duty rate.

The ten cigarette “Series of 1915”, perf 12, **Die B**, *with vertical background lines, plus the ABN imprint*, **RC-234**, is first listed in April 1916. The *imperforate*, **RC-237**, (first listed in April 1917) by 1921 replaced the perforated stamp in Imperial’s production. Their order of usage was -

1) **RC-226** - Die A [horizontal background lines], perf 12, *without the monogram* -	December 1915
2) **RC-230** - Die A [horizontal background lines], perf 12, with the monogram -	Jan. / Feb. 1916
3) **RC-234** - Die B [vertical background], perforated 12, with the monogram -	Mar. 1916 - 1921
4) **RC-237** - Die B [vertical background], imperforate, with the monogram -	1917 - 1935

★**RC-230** - 10 cigarettes, perf 12
die A - with the ABN monogram

★**RC-230 SP** - 10 cigarettes, perf 12,
die A - stamped ***Sample*** in script

★**RC-237** - 10 cigarettes, imperf,
die B - with the ABN monogram

★**RC-233** - 10 cigarettes, perf 12 x imperf,
die B - *without* the ABN monogram?

RC-233 is an odd stamp. I think that most likely it was the upper left corner copy on a sheet, and someone has trimmed the right side perforations to imperforate.

--- 10 “Small” Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 200% scale ---

--- with *horizontal* background lines ---

★**RC-230** - 10 cigarettes, perf 12
die B - with the ABN monogram

★**RC-226** - 10 cigarettes, perf 12,
die A - without the ABN monogram

From 1917 to 1921 Imperial Tobacco used both the perforated and imperforate stamp. In 1921 the use of the perforated stamp ceased. Since there was no ten cigarette stamp in Series “A”, the use of the “Series of 1915” imperforate stamp by Imperial Tobacco continued until mid-1935.

Record of the early usage of these ten cigarette stamp varieties is based upon, and documented by, the cancellations used by Imperial Tobacco, whose date coding began with their incorporation in 1909.

★**RC-234** - a used pair - with an unreadable blue oval cancellation - probably a customs importation dated stamping.
Was this used on a pack of twenty cigarettes?

--- 10 “Small” Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 500% scale ---

★**RC-230** - 10 cigarettes, perf 12,
Die A - with *horizontal background lines*,
with the ABN monogram, used by
Imperial Tobacco, Montreal, in 1915-16

★**RC-234** - 10 cigarettes, perf 12,
Die B - with *vertical background lines*,
with the ABN monogram, used by
Imperial Tobacco, Montreal from 1916-35

The “cancellation collection” discloses that the initial die (first used in December 1915) was **C-314a** - the **Die II** (with horizontal background lines, and ***without*** the monogram imprint). This is in line with the “Series of 1897” ten cigarette stamp, which also had horizontal background lines. The initial stamp was followed early in 1916 by **C-314** - also **Die II** (with horizontal background, but ***with*** the ABN imprint).

--- RC-237a - 10 Cigarettes - “Series of 1915”- Die B - Imperial Tobacco - 1932 - 1933 ---

--- 10c red overprint on RC-237 - for the Budget of 1932 ---

There was no ten cigarette stamp in Series “A”, and thus the “Series of 1915” continued in use until replaced by Series “C” in April 1935. I am of the opinion that the November 1932 Imperial Tobacco **10c** overprint on the imperforate ten cigarettes “Series of 1915” represents simply ten *regular grade* cigarettes retailing at 10 cents. The Budget of 1932 reduced the excise duty on *small cigarette* from $ 6.00 to $ 4.00 per thousand, and as a result “Imperial Tobacco” had reduced their retail prices.

★**RC-237a** - **10c** on the 10 cigarette imperf - simply the price per pack,
coded **6-10-D / BD2** by “Imperial Tobacco”, Montreal, in November 1932
another copy coded **6-10-D / AA3** from January 1933 - also seen on eBay **CD2**

--- Die B - *imperforate* - vertical background lines - with the ABN imprint ---

[★RC-237a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	BD2	CD2
1933	AA3	---	---	---	---	---	---	---	---	---	---	---

Similarly **RC-279a** the “Series of 1923” nine cigarette stamp was overprinted for **10c** retail, and the “Series of 1924” twelve cigarettes **RC-283a** was overprinted in Gothic **12 FOR 15c**.

★**RC-279a** - **10c** on 9 cigarettes, imperf,
coded **6-10-D / CD2** - Dec. ‘32

★**RC-283a** - **12 FOR 15c** on 12 cigarettes, imperf,
coded **6-10-D / BD2** - Nov. ‘32

The company’s use of **12 FOR 15c** instead of the earlier **15c**, and of **25 FOR 25c** instead of the earlier **25c** was probably the company’s method of distinguishing sheets of stamps purchased under the new Budget, from sheets purchased prior to the tabling of the Budget of 1932.

--- 10 Cigarettes - “Series of 1915” - Imperial Tobacco - 22 x 28 mm. ---

The Budget of 1914 increased the excise duty on *small cigarettes* from $ 2.40 to $ 3.00 per thousand. Since the Imperial cancellation colour switches from ***red*** to ***black*** ink by October 1914, I would presume that the switch to black ink cancellation indicated those stamps purchased under the 1914 excise rate.

--- Die A - *horizontal* background lines - 1915-1916 ---

RC-226 - Die A, perf 12, *without the monogram* - used in December 1915
RC-230 - Die A, perf 12, with the monogram - used in January / February 1916

RC-226 - 10 cigarettes, perf 12,
without the ABN monogram,
coded **6-17 / CIGARETTES / 12 1915**

RC-230 - 10 cigarettes, perf 12,
with the ABN monogram,
coded **6-17 / CIGARETTES / 1 1916**

--- Die B - *vertical* background lines - 1916-1935 ---

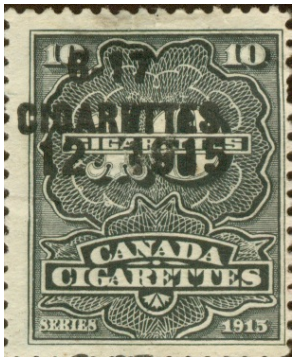
RC-234 - Die B, perf 12, with the monogram - used from March 1916 to 1921
RC-237 - Die B, imperf, with the monogram - used from 1917 to 1935

RC-234 - 10 cigarettes, perf 12,
with the ABN monogram,
coded **6-17 / CIGARETTES / 1 1920**

RC-237 - 10 cigarettes, imperf,
with the ABN monogram,
coded **6-17 / CIGARETTES / 12 1920**

--- 10 Cigarettes - “Imperial Tobacco” - Series of 1915 ---

--- Die A - <u>horizontal</u> background lines - upright cancellations - *<u>without</u> the* ABN *monogram* - 1 copy to date ---



[★RC-226]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1915	---	---	---	---	---	---	---	---	---	---	---	12
1916	---	---	---	---	---	---	---	---	---	---	---	---

--- Die A - <u>horizontal</u> background lines - upright cancellations - with the ABN monogram - 1 copy to date ---

[★RC-230]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1915	---	---	---	---	---	---	---	---	---	---	---	---
1916	---	2	---	---	---	---	---	---	---	---	---	---

--- Die A - <u>horizontal</u> background lines - *inverted cancellations* - with the ABN monogram - 1 copy to date ---

[★RC-230]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1915	---	---	---	---	---	---	---	---	---	---	---	---
1916	1	---	---	---	---	---	---	---	---	---	---	---

--- Die B - <u>vertical</u> background lines - upright cancellations - with the ABN monogram - 13 copies to date ---

[★RC-234]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1916	---	---	---	---	---	---	---	---	---	---	---	---
1917	1	---	---	---	---	6	---	8	9	---	11	12
1918	1	---	---	4	5	---	7	---	---	---	---	---
1919	---	---	---	---	---	6	---	---	---	---	---	---
1920	1	---	---	---	---	---	---	8	---	---	---	---

--- Die B - <u>vertical</u> background lines - *inverted cancellations* - with the ABN monogram - 7 copies to date ---

[★RC-234]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1916	---	---	---	4	---	---	---	---	---	---	---	12
1917	1	2	---	---	---	---	7	---	9	---	---	12
1918	---	---	---	---	---	---	---	---	---	---	---	---
1919	---	---	---	---	---	---	---	---	---	---	---	---
1920	---	---	---	---	---	---	---	---	---	---	---	---

--- Die B - *imperforate* - vertical background lines - upright cancellations - with the ABN monogram - 47 copies to date ---

6-17 / CIGARETTES / 7 1918

6-10-D / CIGARETTES / 11 1921

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1917	---	---	---	---	---	---	---	---	---	---	---	---
1918	---	---	3	---	---	---	7	---	---	---	---	---
1919	---	---	---	---	5	---	---	---	---	10	---	---
1920	---	---	---	---	---	6	---	---	---	---	---	12
1921	1	2	---	---	---	---	---	---	---	10	11	12
1922	---	---	3	---	---	6	---	---	9	---	---	12
1923	---	2	---	---	---	---	7	8	---	10	11	---
1924	---	---	---	4	5	6	---	8	---	---	11	12
1925	---	2	---	4	5	---	7	---	9	10	11	---
1926	---	---	---	4	---	6	---	---	---	10	---	---
1927	---	---	---	4	5	6	7	8	9	10	---	12
1928	---	2	3	---	---	---	---	8	---	10	---	---

Note: In November 1921 the company code changes from **6-17** to **6-10-D**

--- Die B - *imperforate* - vertical background lines - *inverted cancellations* - with the ABN monogram - 37 copies to date ---

4 1917

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1917	---	---	---	4	---	---	---	---	---	---	---	---
1918	---	---	---	---	5	6	---	---	---	10	---	---
1919	---	---	---	---	---	---	7	---	---	---	11	---
1920	---	2	---	---	5	---	---	8	---	---	---	12
1921	---	---	---	---	5	---	7	8	---	10	11	12
1922	1	2	---	4	5	---	---	---	---	---	---	12
1923	1	2	---	---	---	6	---	---	---	---	11	---
1924	---	---	3	---	5	---	7	---	9	---	---	---
1925	---	2	3	---	---	6	7	---	9	10	---	---
1926	---	2	---	---	---	---	7	---	---	---	---	---
1927	---	---	---	---	---	---	---	---	---	---	---	---
1928	---	---	---	---	---	---	---	---	---	---	---	---

--- the cancellation coding switches from horizontal to vertical for the Budget of 1928 - 1 copy to date ---

6-10-D / CIGARETTES / 5 1929

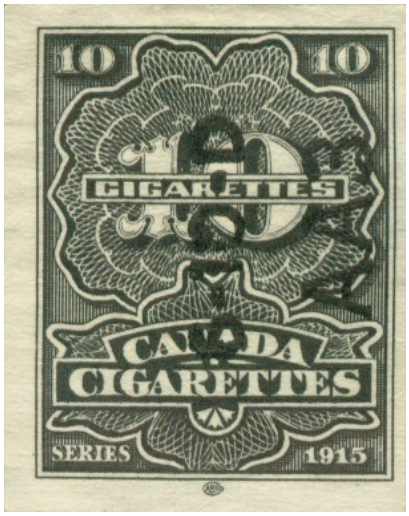
[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	5	---	---	---	---	---	---	---

--- the cancellation coding switches for stamps purchased under the Budget of 1929 - 5 copies to date ---

6-10-D / 729

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	---	---	729	829	---	---	---	---
1930	---	---	---	---	---	---	---	---	---	---	1130	---
1931	131	231	---	---	---	---	---	---	---	---	---	---
1932	---	---	---	---	---	---	---	832	---	---	---	---

--- the cancellation coding switches for stamps purchased under the Budget of 1932 - 17 copies to date ---



6-10-D / AA3

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	AA3	BA3	---	BB3	CB3	AC3	BC3	CC3	AD3	BD3	---	---
1934	AA4	BA4	CA4	AB4	BB4	CB4	AC4	BC4	---	---	---	---

Note: **BB4** also occurs on the perforated **RC-234**

--- the cancellation coding switches for stamps purchased under the Budget of 1935 - 6 copies to date ---

6-10-D / CEC

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	CEC	AED	---	CED
1935	AFA	---	CFA	AFB	---	---	---	---	---	---	---	---

--- 10 Cigarettes - “Tuckett Tobacco” - Series of 1915 ---

--- Die B - <u>vertical</u> background lines - mimeographed cancellations reading vertically down - 4 copies to date ---

★**RC-237** - 10 cigarettes, imperf, coded **1-18-E / CIGARETTES / B 26** from “Tuckett Tobacco” in February 1926

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1926	---	B 26	---	---	---	---	---	---	---	---	K 26	L 26
1927	---	---	---	---	---	---	---	---	---	---	---	---
1928	---	---	---	---	---	F 28	---	---	---	---	---	---
1929	---	---	---	---	---	---	---	---	---	---	---	---

--- Die B - <u>vertical</u> background lines - cancellations reading vertically up - 8 copies to date ---

★**RC-237** - 10 cigarettes, imperf, coded **1-18-E / CIGARETTES / G 30** from “Tuckett Tobacco” in July 1930

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	---	---	---	---	---	---	---	---
1930	---	---	---	---	**E 30**	---	**G 30**	---	---	---	---	---
1931	---	**B 31**	---	**D 31**	---	---	---	**H 31**	---	---	**K 31**	---
1932	---	---	---	---	---	---	---	---	---	---	**K 32**	**L 32**
1933	---	---	---	---	---	---	---	---	---	---	---	---
1934	---	---	---	---	---	---	---	---	---	---	---	---

--- 10 Cigarettes - “Tuckett Tobacco” - Series of 1915 ---

--- Die B - <u>vertical</u> background lines - cancellations reading vertically down - 9 copies to date ---

★**RC-237** - 10 cigarettes, imperf, coded **1-18-E / CIGARETTES / J 30** from “Tuckett Tobacco” in October 1930

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	---	---	---	---	---	---	---	---
1930	---	---	---	---	---	---	---	---	---	J 30	---	---
1931	---	---	---	---	---	---	---	---	---	---	---	---
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	A 33	---	C 33	D 33	---	F 33	G 33	H 33	I 33	---	---	L 33
1934	---	B 34	---	---	---	---	---	---	---	---	---	---

--- Die B - <u>vertical</u> background lines - cancellations reading vertically down - 9 copies to date ---

★**RC-237** - 10 cigarettes, imperf, coded **1-18-E / 44** from “Tuckett Tobacco” in April 1934

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	44	---	---	74	84	94	---	114	---
1935	15	25	---	45	55	65	---	---	---	---	---	---

--- 10 Cigarettes - “Series of 1915” - Macdonald Tobacco - 1932 - 1935 ---

The first listed dated “Macdonald Tobacco” ten cigarette stamp is a copy of **RC-237** - the Die B “Series of 1915” imperforate - from March 1933.

The Budget of 1932 had decreased the excise duty from $6.00 to $4.00 per thousand *small cigarettes*, and it is probable that the heavy purple rollered cancellation, e.g. **1-10-D / 3-33 / 1-10-D / 3-33**, found on Macdonald’s stamps in 1932-33, was used on sheets purchased under the Budget of 1928, and that the single thin violet mimeograph occurring later, e.g. **1-10-D / 9-33**, was used to identify sheets purchased at the reduced excise duty of 1932.

★**RC-237** - 10 cigarettes, imperf, rollered **1-10-D / 3-33** *reading up*, from March 1933

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	**---**	**---**	3-33	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

★**RC-237** - 10 cigarettes, imperf, mimeographed 1-10-D / 12-33 *reading down*, from September 1933

[★RC-237]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	---	---	9-33	---	---	12-33
1934	1-34	---	---	---	---	6-34	7-34	---	---	---	---	---

--- the ten Cigarette Die, Transfer Roll, and the Plates, for the "Series of 1915" stamp ---

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Roll No. G-1393, for the "Series of 1915" ten cigarette stamp.

Also in the memorandum they record the destruction of the ABN die OG-98 for the "Series of 1915" ten cigarette stamp. The dies and rolls were defaced, and subsequently delivered to the "Hull Iron and Steel Works" as scrap metal - a war was in progress.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 66 and 68 for the ten cigarette "Series of 1915" stamp. The defaced plates were delivered to the "Royal Canadian Mint" for re-cycling. These high plate numbers are indicative of the extensive use of the ten cigarette stamp. [The 260 impression plates were probably arranged - 2 by (10 x 13) stamps - JBH.]

That listed as destroyed was undoubtedly the vertical background **die I** material (with the ABN imprint) which was in use as the imperforate from 1917 to 1935.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1915 \ 10 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 11th 2013, JBH